
STATUTORY INSTRUMENTS

2009 No. 3343

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009

PART 2

Chargeable Amounts

Base liability for 2010-11 for a defined hereditament

6.—(1) Subject to paragraph (3), this regulation applies to a defined hereditament.

(2) Where this regulation applies, the base liability for the hereditament for the relevant year beginning on 1st April 2010 shall be found by applying the formula—

$$Y \times Z$$

where—

Y is—

- (a) in the case of a hereditament shown in a local list for 31st March 2010, the rateable value shown for the hereditament for that date in a local list, and
- (b) in the case of a hereditament shown in the central list for 31st March 2010, the rateable value shown for the hereditament for 31st March 2010 in the list or the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for the hereditament for 31st March 2010 if that had been the only hereditament of the designated person shown in that list for that date; and

Z is the small business non-domestic rating multiplier for the financial year beginning on 1st April 2009.

(3) For a hereditament to which Schedule 1 (altered hereditaments) applies, paragraph 3 of that Schedule shall have effect for finding the base liability.